

NEBRASKA LIQUOR CONTROL COMMISSION
TAX RATE CHANGES BY YEAR
BEER/WINE/SPIRITS

<u>YEAR</u>	<u>BEER</u>	<u>LIGHTFORT</u> <u>WINE WINE SPIRITS</u>	<u>FARM EFFECTIVE</u> <u>WINERY DATE</u>
1935	.03	.05 .15	.50 05/24/35
1937	.035	.15 .40	.80 05/24/37
1947	.04	.20 .55	1.00 05/31/47
1951	.04	.20 .55	1.20 08/25/51
1963	.06	.20 .55	1.60 06/01/63
1965	.08	.20 .55	1.60 04/01/65
1972	.10	.75 .75	2.00 07/06/72
1977	.11	.85 .85	2.25 06/01/77
1979	.12	.55 1.10	2.50 09/01/79
1981	.14	.65 1.25	2.75 08/30/81
1985	.20	.75 1.35	2.90 10/01/85
1987	.23	.75 1.35	3.00 10/01/87
1997	.23	.75 1.35	3.00 .05 03/31/97
<u>WINE COMBINED</u>			
2003	.31	.95	3.75 .06 07/01/03

Rates are per gallon

*Light Wine (14% Alc or Less)

*Fortified Wine (Over 14% Alc)

*As of 7/1/03, wine is taxed as one class